

आयकर अपीलिय अधिकरण "सी" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, PUNE

BEFORE SHRI R.S.SYAL, VP AND  
SHRI PARTHA SARATHI CHAUDHURY, JM

आयकर अपील सं. / ITA No. 1166/PUN/2015  
निर्धारण वर्ष / Assessment Year : 2010-11

Capgemini Technology Services India Limited.  
(Earlier known as iGATE Global Solutions Ltd.)  
Plot No.14, Rajib Gandhi Infotech Park,  
Hinjewadi, Phase-III, MIDC-SEZ,  
Taluka Mulshi, Pune-411 057.  
PAN: AABCM4573E

.....अपीलार्थी / Appellant

बनाम / V/s.

The Deputy Commissioner of Income Tax,  
Circle-4, Pune.

.....प्रत्यर्थी / Respondent

आयकर अपील सं. / ITA No. 1341/PUN/2015  
निर्धारण वर्ष / Assessment Year : 2010-11

The Deputy Commissioner of Income Tax,  
Circle-11, Pune.

.....अपीलार्थी / Appellant

बनाम / V/s.

M/s. I-Gate Global Solution Ltd.  
Level 2, Tower-III, Cybercity,  
Magarpatta City, Hadapsar,  
Pune-411 013.  
PAN : AABCM4773E

.....प्रत्यर्थी / Respondent

Assessee by : Shri C.H. Naniwadekar

Revenue by : Shri T.V. Bhaskar Reddy, CIT

**CORRIGENDUM****PER PARTHA SARATHI CHAUDHURY, JM :**

This corrigendum is being issued to correct the inadvertent typographical error crept in Para 18 of the order of the Tribunal dated 05.03.2020 wherein the Co-ordinate Bench of the Tribunal mentioned as extracting **Para 45** of the Tribunal's decision in ITA No.342/PUN/2014 for assessment year 2009-10 in assessee's own case instead of **Paras 46 and 47**. Now, Para 18 should be read as follows:

*"18. The Ld. Counsel for the assessee submitted that this issue is covered in favour of the assessee by the decision of the Co-ordinate Bench of the Tribunal in **ITA No.342/PUN/2014 for assessment year 2009-10 in assessee's own case** wherein vide Para 46 & 47, the Tribunal on the issue has held as follows:*

*46. Ground No.7 of the assessee's appeal is against reduction in the amount of deduction u/s.10A by a sum of Rs.2,41,23,133/- on the premise that the assessee is in the business of Deputation of Technical Manpower (DTM) and/or rendering of technical services outside India and hence income from providing onsite development of computer software is not eligible for deduction u/s.10A.*

*47. Similar issue has been determined by the Tribunal in the assessee's own case for the A.Y. 2007-08 holding that the amount relatable to DTM and onsite software services should be considered as eligible for deduction u/s.10A of the Act. Since facts and circumstances are admittedly similar, following the view taken for the A.Y. 2007-08, we determine this issue in favour of assessee.*

*Respectfully following the decision mentioned herein above, **we allow ground No.3 raised by the assessee and dismiss ground No.3 of appeal of the Revenue on this count.**"*

2. Another inadvertent typographical error had crept in at last line of Para 32 of the order of the Tribunal (supra.) wherein it is inadvertently mentioned that "32.....Thus, Ground No.5 of the assessee's appeal is allowed for statistical purposes." which should be read as "32.....Thus, Ground No.5 of the assessee's appeal is dismissed as infructuous." This is so because on the issue of foreign exchange fluctuation gain, how much it is in capital account and how much it is in revenue account, this had to be ascertained by the

Assessing Officer. The amount of foreign exchange gain towards the capital account and towards the revenue account has to be ascertained by the Assessing Officer. The addition on foreign exchange gain on the capital account would be deleted and addition pertaining to the foreign exchange gain on the revenue account would be confirmed. This was the view taken by the Ld. CIT(Appeals) at Para 2.7.6 of his order which we have confirmed vide Para 32 of our order restoring the matter to the file of Assessing Officer/TPO for such proper adjudication of the issue. The assessee also wants the same thing. Now, the Para 32 should be read as follows:

*“32. We have perused the case records and analyzed the facts and circumstances in this case. We have also given considerable thought to the findings of the First Appellate Authority wherein at the very outset, the Ld. CIT(Appeals) observed that Assessing Officer has not examined as to how much fluctuation gain is on the capital account and how much is on the revenue account. Therefore, in the interest of justice, we set aside the order of the Ld. CIT(Appeals) and restore the matter to the file of the AO/TPO for proper verification and adjudication after complying with the principles of natural justice. Thus, **Ground No.5 of the assessee’s appeal is dismissed as infructuous.**”*

The remaining part of the order shall remain unaltered.

Sd/-  
**R.S.SYAL**  
**VICE PRESIDENT**

Sd/-  
**PARTHA SARATHI CHAUDHURY**  
**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 15<sup>th</sup> September, 2021

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**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeals)-13, Pune.
4. The Pr. CIT-5, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, “सी” बेंच, पुणे / DR, ITAT, “C” Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

**// True Copy //**

निजी सचिव / Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune